



GIRL GUIDES
AUSTRALIA

2014



GIRL GUIDES VICTORIA

2014 ANNUAL REPORT

girls worldwide say



World Association of Girl Guides and Girl Scouts
Association mondiale des Guides et des Eclaireuses
Asociación Mundial de las Guías Scouts

With ten million Girl Guides and Girl Scouts from 146 countries across the world, the World Association of Girl Guides and Girl Scouts (WAGGGS) is the largest voluntary movement dedicated to girls and young women in the world.

ASIA PACIFIC REGION

Australia · Bangladesh · Brunei Darussalam · Cambodia · Cook Islands · Fiji · Hong Kong · India · Japan · Kiribati · Korea · Malaysia · Maldives · Mongolia · Myanmar · Nepal · New Zealand · Pakistan · Papua New Guinea · Philippines · Singapore · Solomon Islands · Sri Lanka · Taiwan · Thailand · Tonga

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AFRICA REGION

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GOVERNANCE CHAIR'S REPORT



This is my first report to you as Governance Chair of Girl Guides Victoria, and I'd like to use this opportunity to explain that new role and a little of how the Executive Committee serves our members and volunteers.

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The Executive Committee is the peak governance body for Girl Guides Victoria, equivalent to a board of directors. By way of explanation, if GGV were a human body then the State Commissioner would be its face and heart, with a white glove on one hand and a work glove on the other. The CEO, employees and State Management Team would be the brain and central nervous system, making decisions based on input from the sense, thinking about how best to respond, and sending back instructions. And the Executive Committee would be the subconscious, which lays awake at night wondering, "Why are we here? Where are we going? What might go wrong, and how would we cope if it does? And how are we going to pay for it all?"

The new role of Governance Chair comprises two tasks that were previously part of the State Commissioner's role: chairing the Executive Committee, and sitting as a director on the board of Girl Guides Australia. There is a significant workload associated with each of these less-visible Guiding roles, on top of everything that we see the State Commissioner do. The Executive Committee regularly considers whether we ask too much of our volunteers, and this was a clear example of a role that could be split into two positions that each require a different skill set anyway.

Lynne and I have worked together throughout 2014 to establish the new structure and develop constructive and effective ways of communicating and collaborating. I was happy in January that Lynne agreed to step into the role on an interim basis when our previous State Commissioner, Robinette Emonson, accepted the position of Chief Commissioner of Girl Guides Australia, and I was delighted in October when Lynne was formally elected as State Commissioner for the next three years.



“Guiding offers amazing opportunities to girls, young women and volunteers of all ages, and we want as many as possible to have those opportunities for at least another hundred years.”

The Executive Committee's main task is to ensure that Girl Guides Victoria has – and implements – a strategic plan, a risk management framework and enough funds not merely to continue existing, but to thrive. Guiding offers amazing opportunities to girls, young women and volunteers of all ages, and we want as many as possible to have those opportunities for at least another hundred years.

At the May 2014 State Council meeting, many of you provided valuable input into the new five year strategic plan being developed by Girl Guides Australia. In June, representatives from around Australia met to share ideas, resulting in a new strategic plan that the Guiding bodies in all states and territories have now adopted as their own.

During 2014 we also commenced a cyclical review of our risk management framework, which will continue in more detail through 2015. Probably the biggest risk we face is the need to live within our means while still providing an exciting and relevant program, which has been

an ongoing issue for some time now. Put very simply, if we continue spending more than our income we will eventually run out of funds and be forced to 'strike camp' as it were. None of us want that, which is why we made the difficult but unavoidable decision to sell Iluka. It was costing GGV far more to own and operate than the revenue it was capable of generating, at least not without substantial capital works that would necessarily take funding from initiatives that directly benefit GGV members throughout Victoria. The most important thing is that as many Guides as possible get to experience camping and the outdoors, and we don't need to directly own campsites to achieve that.

Much of the Executive Committee's work is done by the talented and dedicated people who volunteer on the Subcommittees, including Finance, Structures & Procedures, Appointments, Nominations & Award, and the special taskforce Property Review committee. Their work is very much appreciated, and on behalf of the entire Executive Committee I say thank you and bravo.

Special thanks also go to our CEO, Wendy Lewis. Her innovation and strategic focus are a constant source of inspiration to the Executive Committee, and her implementation skills mean we know that our decisions are in good hands.

Finally, thank you to those GGV members who attend the State Council meetings. These sessions are an important opportunity for the Executive Committee to hear directly from those our decisions have an impact on, and I encourage as many of you as possible to attend.

Tess Davies

2014 EXECUTIVE COMMITTEE

The members of the Executive Committee of Girl Guides Victoria work tirelessly to provide good governance for Guiding in Victoria.

Note: the Constitution of Girl Guides Victoria limits the continuous length of service of a member to 9 years.

DR BELINDA ABBOTT

Occupation: University lecturer and researcher in Medicinal Chemistry

Executive Member since: 26 May 2007

Experience: Tertiary education, broad experience of Guiding



MRS ELIZABETH ADNAMS

Occupation: Retired Scientist

Executive Member since: 27 May 2006

Experience: Past leader, current Manager and Trainer, governance



MS HOLLY BRACKEN

Occupation: Secondary School Teacher

Executive Member since: 28 May 2011

Experience: Education, administration, leadership experience and strong Guiding experience



MR RICHARD CUDLIPP

Occupation: Managing Partner of Hentys Lawyers

Executive Member since: 1 October 2013

Experience: Extensive knowledge of business and financial management including director's duties



MS TESS DAVIES

Occupation: Technology Commercial Manager

Executive Member since: 27 May 2007

Experience: Negotiation, management of commercial contracts and business agreements, marketing and communications and governance



MRS MARGARET DEVLIN

Occupation: Retired (P–Yr12) School Deputy Principal

Executive Member since: 28 May 2005 (1 year as State Commissioner)

Experience: Sports management, education, school management and governance



MRS LYNNE EMBLIN**Occupation:** Physiotherapist**Executive Member since:** 01 January 2014 (State Commissioner - interim)**Experience :** Experience as a Unit Leaders and working at State Level within Guiding. Qualified Massage Therapist and Sports Trainer**MS NATALIE JAMES****Occupation:** Accountant**Executive Member since:** 1 July 2012**Experience :** Finance, management, strategic planning**MS ELISE MELICAN****Occupation:** Paralegal**Executive Member since:** 28 May 2011**Experience :** Governance, legislative compliance and policy making**MRS PAM SCHAFER****Occupation:** Retired family business owner**Executive Member since:** 24 May 2008**Experience :** Finance, management and archives**MRS PAM WOODHAMS****Occupation:** School Administration**Executive Member since:** 1 March 2011**Experience :** Finance and management experience

EXECUTIVE COMMITTEE ATTENDANCE IN 2014

MEMBER	TOTAL ELIGIBLE MEETINGS	APPROVED LEAVE OF ABSENCE	NUMBER ATTENDED
Belinda Abbott	11		8
Elizabeth Adnams	11	1	10
Holly Bracken	11		10
Richard Cudlipp	11		9
Tess Davies (Governance Chair)	11		11
Margaret Devlin	11		11
Lynne Emblin (State Commissioner)	11		10
Natalie James	11		6
Elise Melican	11	2	9
Pam Schafer (retired May 2014)	4		4
Pam Woodhams	11		10

STATE COMMISSIONER'S REPORT

Last year Rebecca Chester and I started a 12 month stint as Acting State Commissioner and Assistant State Commissioner, this was a little scary but I truly believed that GGV looking at splitting of the role of the State Commissioner was an important road for us to travel.

During 2014 Rebecca and I worked with Tess Davies, who was appointed to the position of Governance Chair, to ensure that splitting the roles worked for both positions and more importantly it worked for GGV. We believe that this decision - to split the roles - is a good one and will benefit GGV going forward.

2014 was again a very busy year in Guiding within the State as Rebecca and I continued to travel around the State to visit Unit, District and Region events. We carried on playing the State Team Game, we attended Badge and Award presentations and were very proud to bear witness to our many amazing girls and young women speak about their evolving passion for Guiding. Attending Award presentations for our Volunteers is always special and to hear the stories of these women over their many years of involvement in local areas is astounding.

What 2014 brought us...

- The completion of the new structure of the Learning and Development Program and the introduction of the District and /Region Managers Passports the Conduct A Camp Modules, the Outdoor Leadership Qualification Passport along with Learning Topics. These changes were made after consultation with all levels in Guiding and feedback being provided.
- The continuation of the Australian Guide Program Review, this was progressed through thorough consultation with Leaders, Girls and Families and also through the involvement of an external company to measure, suggest and plan changes to the program.
- The launch of Free Being Me for Victoria at Girls Rock in Jan 2015, this program was worked on by many Units across the state and I am sure that all would agree that the activities contained in this program will be of benefit to all. Thank you to Melissa Reoch for her continued work in making Free Being Me successful for us all.



"Perseverance is staying power. It is grabbing hold with all our will and not letting go, seeing the top of the mountain and enduring the difficulties of the climb until we reach the summit. We can overcome the obstacles that block our way if we focus our strength and mind on the goals ahead and keep the passion within our hearts."

We were represented internationally by girls and Leaders experiencing Guiding Camps and events in various countries while learning about other cultures, meeting others from around the world and making friends that will last a lifetime.

In December Victoria hosted the Asia Pacific Leader of Youth Conference; Dani Smith worked with a very experienced committee and also with Guides Australia and WAGGGS to produce an incredible program for the attendees. The conference was attended by members from 26 countries in the Asia Pacific Region. The atmosphere at the conference was unbelievable with many friendships formed and in typical Guiding fashion the sharing between individuals and countries was amazing. My congratulations to Dani and her committee and to those who volunteered for roles each day and who were in attendance from very early in the morning until late at night. I was so proud to see these volunteers come from far and wide and work hard for hours on end to assist with the success of the conference.

I say thank you to all those who have given their time, experience and expertise to serve on Executive and the sub committees, some hard decisions have had to be made and your professionalism is very much appreciated. Thank you to the staff at JPC your support and willingness to assist the volunteers in their roles is valued and appreciated.

A special thank you to Wendy Lewis our CEO your vision for the state has been ever expanding and you have made us grow as an organisation and overseen the changes and the progression as we venture forward to new area.

To all of our volunteers I thank you for your passion, dedication and commitment. . You enable the vision of our organisation to be instilled in the girls on a weekly basis.

Thank you Rebecca we had a fantastic ride together and I appreciate your support during 2014. We will have many lasting memories of our time together in our special roles.

Lynne Emblin

CHIEF EXECUTIVE OFFICER'S REPORT

In September 2014 I celebrated 10 years with Girl Guides Victoria. During this decade there have been some significant milestones reached, a number of events and celebrations, lots of changes and a constancy which underpins the foundations of Guiding.

Many girls and women have joined Guiding during this time and many have left, and some of those who have left have Gone Home and we have mourned their passing.

We created the Girls Rock event to meet together and to learn about the issues that face girls and young women, we Celebrated in Queensland to mark a century of Guiding in Australia and renewed our promise around the country on 10/10/2010. We've had an ACE of a time at the jamboree held in Geelong, celebrated 100 years of Guiding in Victoria with Jessica Mauboy and had a Fantastic time in Tasmania.

Our uniform has changed, we changed our boundary structure in Victoria, a new Promise and Law was introduced, we reviewed our training for volunteers and changed the name to Learning and Development and the long awaited handbooks returned bigger and better.

We have stepped into the area of technology with iGGi, increased the general use of technology to assist in the delivery of great Guiding programs, begun developing ties with liked-minded organisations and are looking to develop partnerships that will help to sustain us in the future.

During this time our membership has continued to decline but at a slower rate; we have rationalised some of our assets and we are

embarking on a plan to strengthen our financial capacity to ensure that Guiding continues on for future generations of girls and young women.

Over the years I have talked about the relevance of Guiding and how important it is for Guiding to engage with girls in ways that are meaningful for them and the same goes for how we engage with new volunteers.

With relevance comes the need to innovate—to continue to push forward and move with the times. Our annual Girls Rock event aims to provide inspiring speakers to talk about the things that are impacting the lives of girls today. In recent times this has included understanding how to converse in acronyms either in day to day language or through texting.

We also need to question old conventions - not at the expense of our values though - and develop new ones. Girl Guides Australia commenced a review of the Australian Guide Program (AGP) and the consultants undertaking the review tell us that we are well placed to provide relevant and meaningful programs for girls and should be doing this through a variety of mediums including online delivery.

I think at times we lack confidence in our own ability as an organisation to take that major step up that is required. This includes the need to partner with other organisations to help us grow and develop.



Getaway Trekking & Adventure partnership

Over the last few years we have started to forge partnerships with Government, other not-for-profit organisations and with businesses; and we need to continue this development.

New initiatives are an essential part of innovation. Some new initiatives include the development of an app for iGGi, the compilation of 24 Guiding Stories to showcase what we are doing in Guiding – this concept is being extended into a website which will be used to promote Guiding to the world and encourage everyone who belongs to the Guiding family to share their story; and the new partnership with Getaway Trekking and Adventure to provide extraordinary opportunities to travel to some amazing locations.

New ideas and initiatives are essential for Guiding to grow and evolve and this includes the looking at things with fresh eyes. With this thought in mind it is time for me to hand the baton on to someone new.

So this is my last report as the Chief Executive Officer of Girl Guides Victoria. At the time of writing this report I am preparing to leave and embark on my own new challenge. It has been an incredible opportunity for me to lead at this level and I am extremely grateful to have had this chance. At a personal level I will walk away from Guiding with new skills and knowledge and that I hope that I leave Guiding with a vision for what is possible stronger and the confidence

to take the risks that are needed to take Girl Guides Victoria forward.

A big thank you to everyone in Guiding for their encouragement and support over the years. There is no doubt that some people will have found me challenging to work with at times but you have indulged me and together we have worked to make things happen.

I specifically want to acknowledge and thank the members of the Management Team who are an amazing group of women. They work tirelessly to develop and support the management of Guiding in Victoria and I appreciate everything that they do and I know, will continue to do.

I would like to acknowledge the contribution of Lili Chang who died in November. Lili had worked in the office as the Property Officer for 6 years and her untimely passing was a shock to all of us. She was a wonderful colleague and was also a great supporter of Guiding as a parent and she is greatly missed.

The staff have worked with more closely with me than any group – and they are still here! They are simply fantastic and I have valued their commitment, dedication and support to delivering the best outcomes for volunteers, parents and supporters of Guiding. They work hard and put in many hours over and above what is required to make sure things get done.

Thank you one and all for everything – it has been a privilege to work with you.

Over the last 10+ years I have worked with five State Commissioners and their teams and with a changing Executive Committee. These women and men (the Executive Committee has had two men on the committee during this time) have been inspirational. They are passionate, committed and caring people and I have been both challenged and supported in my role and I am extremely grateful for their continued faith in me.

I know I am leaving Guiding in good hands; a new State Team, a new CEO and some new members on the Executive Committee – this will create so many opportunities and possibilities for the future. It will be an exciting time for Guiding and I wish you well.

Many thanks for the wonderful opportunities that Guiding has given me and the many, many memories and friendships that I will take with me.

Wendy Lewis



“New ideas and initiatives are essential for Guiding to grow and evolve and this includes looking at things with fresh eyes.”

TREASURER'S REPORT

During 2014 we have continued to review our operations and look at how to improve our financial position. The management of our investments is a key focus of the Finance Committee.

In recent years the volatility of the sharemarket has impacted our investment portfolio and our annual accounts. Property operations continued to adversely impact our financial operations and the decision was taken this year to sell the Illuka campsite.

In developing the 2015 budget the Finance Committee has projected out to 2019 and has developed a forecast that aims to bring the operations of GCV back to a surplus position with in the next three years.

The Financial Statements for the year ended 31 December 2014 show a total comprehensive loss of \$(687,299).

Total revenue from ordinary activities was \$2,016,696 compared to \$2,303,299 for the previous year. This represents a 12% decrease in total revenue.

The main components of total revenue include membership subscriptions of \$740,757 representing 37% of total revenue.

This has increased by 6% compared to last year (2013: \$701,791). Dividends and Interest of \$273,233 representing 15% of total revenue and is up by 10% from last year (2013: \$249,170). Donations of \$469,587 represent 23% of total revenue and are up 50% compared to last year (2013: \$313,842).

Total expenses are \$2,689,835 compared to \$2,158,897 for the previous year. This represents an increase of 25%. Administration expenses represent 44% of total expenses down 13% from last year. Property expenses of \$414,622 represent 15% of total expenditure (2013: \$365,769) and has increased by 13% compared to last year.

Total current assets are \$6,184,912 up by 16% from last year (2013: \$5,334,258). An amount of \$4,178,954 (2013: \$4,287,693) or 68% represents Financial assets.

Total non-current assets are \$11,343,186 down by 13% from last year (2013: \$12,983,007). Property, plant and equipment represent 99% of the non-current asset balance.



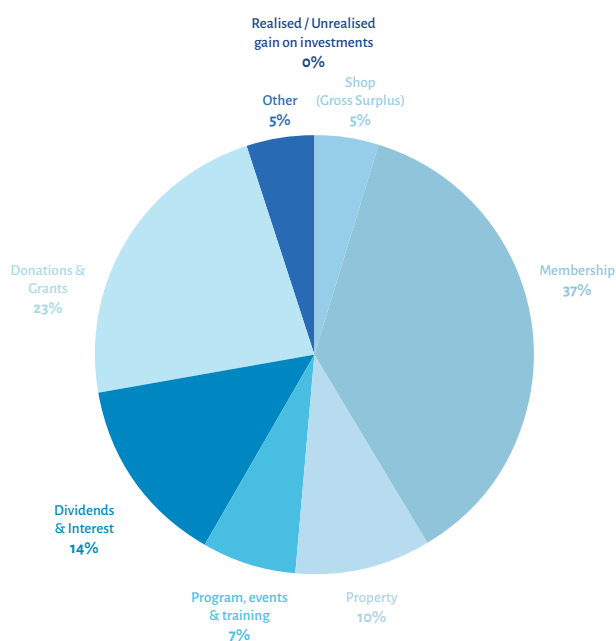
There is \$287,611 of total liabilities representing a 25% decrease from last year (2013: \$384,107). An amount of \$91,537 (2013: \$138,034) represents provisions for employee leave balances and an amount of \$196,074 (2013: \$246,073) represents trade creditors.

Overall the net asset position of \$17,240,487 remains strong and is consistent with the position at 2013 of \$17,933,158.

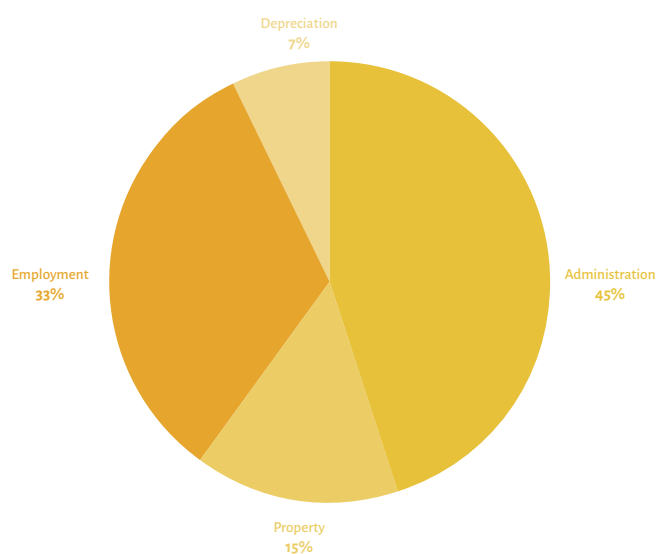
It has been a challenging year and I would like to thank the members of the Finance Committee for their continued commitment and support during the year. We will be continuing to review and implement the decisions necessary to keep Girl Guides Victoria in a strong financial position.

Natalie James

2014 SOURCES OF INCOME



2014 AREAS OF EXPENDITURE





2014 HIGHLIGHTS

The Girl Guides Victoria Strategic Plan covers the period 2011–2021.

In 2014 Girl Guides Australia reviewed and updated their strategic plan and in 2015 Girl Guides Victoria's Strategic plan will be updated to reflect this new plan.

Work has already commenced to review the Girl Guides Victoria strategic plan and align it with the Girl Guides Australia strategic plan.

Our current plan sets out our vision, goals, benefits, priorities and the actions we will take to achieve the plan.

This plan is based on the previous strategic plan developed by Girl Guides Australia. Any differences between the models reflects the specific focus required by Victoria to achieve specific outcomes.

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STRATEGIC PLAN 2011–2021

Our mission is to enable girls and young women to grow into confident, self respecting, responsible community members.

To be the leading community organisation for girls and young women in Victoria

Vision

To provide leadership and personal development through our focus on adventure, community service, international affiliations and conservation of the environment

Goals

Girls and young women learning by doing through engaging, practical, fun activities: Values-based Leadership & Advocacy, Life Skills, Confidence and Self-Esteem

Benefits

Community, Girls, People, Financial Sustainability & Evolving Organisation

Priorities

Detailed over page

Actions

The Strategic Plan sets our direction and consists of five priorities which focus us on how we will achieve the goals we have identified.

Our five priority areas are:

- 01. Community
- 02. Girls
- 03. People
- 04. Financial Sustainability
- 05. Evolving Organisation



01. COMMUNITY

We will strengthen the community focus of Girl Guides Victoria to ensure the delivery of tangible community outcomes.

Every program, project and operation of Girl Guides Victoria will be aligned to the delivery of community based outcomes.

Through Girl Guides Australia we take the core of the World Association of Girl Guides and Girl Scouts philosophy and make it visible through

the development of girls and young women within their local communities and as part of the global community.

Community will be at the heart of everything we do.

HIGHLIGHTS FOR 2014

In 2014 we continued the work we commenced in 2013. This included completing a number of infrastructure projects, continuing to engage with local councils, and developing new Guiding Program Partners.

Girl Guides Victoria acknowledges the support of the Victorian Government.

STATE GOVERNMENT FUNDING INFRASTRUCTURE

In 2014 we continued to upgrade Halls with the funding that the State Government generously provided to us as part of the 2010 election campaign. This year we completed upgrades to the Cooina Guide Hall (Box Hill North), Newborough Guide Hall, Golden Square Guide Hall (Bendigo), 1st Beaumaris Guide Hall and Sunbury Guide Hall

Events were held during 2014 to acknowledge the State Government's contribution at Donvale-Nunawading Guide Hall, Wangaratta Guide Hall, Oakleigh South Guide Hall, 2nd Swan Hill Guide Hall, Warrnambool Guide Hall and 1st Beaumaris Guide Hall

The final project works will be completed in 2015.



SOCIAL INCLUSION

The implementation of the Social Inclusion strategy is continuing to roll-out. Partnerships are being forged with multi-cultural organisations to engage volunteer Guide leaders from diverse backgrounds. A number of women from other cultures are keen to learn about Guiding and want to be involved. Guiding will provide these women with an opportunity to improve their English language skills and develop skills that may assist them in gaining employment.

These women are important to Guiding as they are breaking down the barriers and demystifying Guiding within their communities. Currently we are operating pilot projects in Shepparton, Springvale and Dandenong to develop strategies and document the learnings so that this information can be shared and implemented around Victoria.

The infrastructure and social inclusion funding will finish in 2015. We are extremely grateful to the State Government for their support of Girl Guides Victoria through this generous funding.



RELATIONSHIP WITH COUNCILS

Working with Local Councils is a priority of Girl Guides Victoria. Developing strong relationships within local communities is vital to the delivery of Guiding in different areas. The demographics of individual Councils vary greatly and being able to understand what Guiding needs to provide for girls in different areas is a crucial element to the success of Guiding.

So we continue to talk with Local Councils – Leaders, District Managers, Region Managers and Girl Guides Victoria on a variety of issues including the delivery of Guide Programs targeted to particular groups of girls and the management of Guide properties with more Councils now taking an active interest in supporting Girl Guides Victoria with the management and maintenance of Guide Halls.

The restructure of the Region and Districts in 2010 aligned every District with a Council. This means that when a District Manager engages with a Council she represents Guiding for that geographical area. Feedback from Districts is that this approach is starting to gain traction.

ACKNOWLEDGEMENT OF GUIDING

In 2014 the State Government compiled a book called Inspiring Stories by Young Victorians. This book featured stories from 4 Guides and young Leaders and we were specifically asked by the State Government to showcase our girls and young women. Lillian Fry-McBean, who contributed her story, was also selected to tell her story at the launch of the book at Parliament House

'Girl Guiding is not just about our individual journeys, it is about how our actions and commitments inspire others around us.'



02. GIRLS

We will establish Girl Guides Victoria as the leading organisation for the development of girls by ensuring that the programs we offer remain relevant and worthwhile.

We will continue to involve girls in the development of the program to ensure that it is focused on the needs of the girls — with a focus on their community.

In addition we will engage community experts to assist and support us in the development

of these programs and this will allow us to remain relevant in this area.

How communities relate to the world and the responsibility for being a good global citizen will also be an important part of the learning.



“I think one of the reasons why I love guiding is because I feel I’m making a difference in girls lives.”

**Louise Hobbs,
Baw Baw West Wimmera District**

HIGHLIGHTS FOR 2014

IGGI

iGGi continues to evolve with the development of a promotional video (this can be seen on the front page of the iGGi site or via a link from the CGV website) and the development of apps for iPhone and Android.

The functionality of the site is constantly under review and being updated.



EVENTS

Guiding provides many opportunities for girls to get out and about and undertake a variety of activities. These activities range from sleepovers to large State run day and camping events.

In 2014 over 550 girls and leaders attended State run camps (This is in addition to the girls who went camp with their Unit, District or Region).

The State Camps included - the Jamborella Camp for girls aged 5 to 9, the Jamboree camp for girls aged 10 to 13, the Lady Stradbroke Cup, the Lady Rylah Cup and Snoozerella (the State Sleepover for girls aged 5 to 10).

The State run day events held in 2014 for girls and adults attracted over 1500 participants. The events held included - the Australia Day Parade, Girls Rock, Thinking Day, Moomba Parade, Britannia Park Family Day, Anzac Day and Region Revels (held in most Regions in 2014).

Opportunities to support others is a fundamental principle of Guiding. In 2014 girls participated in Care Australia's Walk in her Shoes Campaign to support girls and women in the Asia-Pacific Region; Plan Australia's Guides Can Change the World program; August Action - the girls select a charity and raise funds in August for that charity.

All of the activities, events and camps that were available to the girls during the year were made possible through the efforts of the volunteers. A special thank you to the volunteers who made all of these activities possible.

PROGRAM PARTNERS

During 2014 we have built on the work undertaken in previous years to strengthen our ties with CARE Australia, Plan Australia and the RSPCA. We are also working with the Foundation for Young Australians to develop pathways for older girls in particular.

All of these partnerships help us to provide opportunities and resources for girls to have new opportunities and experiences.

In 2014 six girls were provided with an opportunity to be part of PLAN Australia's Girls' Leadership Summit which was run to support the International Day of the Girl. The Summit was held in Canberra over 3 days.

The six Guides who attended the summit were part of a group of 25 young women and girls from around Australia, as well as from Pakistan.

The Guides who were chosen to take part in the summit submitted an application and all of the girls identified that around the world, millions of girls continue to be disproportionately affected by injustice and violence, and denied an education by the daily realities of poverty and discrimination. All of them were concerned about this situation.

As part of the summit the whole group had an opportunity to tell leaders such as Senator Claire Moore, Deputy Chair of the Parliamentary Group on Population and Development and Shadow Minister for Women, the Hon. Tanya Plibersek, MP, Senator The Hon. Michaela Cash and Senator Larissa Waters of the need to put girls front and centre of the next set of development priorities for the following decade and beyond.

This group developed and presented their recommendations on how best to take action to promote girls' empowerment and leadership. Educating and empowering girls to become leaders and change-makers in their communities is critical to breaking the cycle of poverty and securing a better world for all.

The ability to partner with organisations such as PLAN Australia means that Guides are able to get involved in areas that they are passionate about and connect with the wider community.



SATISFACTION SURVEY INTRODUCED FOR GIRL/PARENTS

- In November 2013 a satisfaction survey for girls/parents was introduced. The survey was again conducted in 2014 and is conducted using an external organisation and is conducted online, with the respondent self-completing the survey by following the on-screen instructions.
- In 2014 total of 256 (2013 – 225) surveys were completed and this represents approximately 6% (2013 – 5%) of girls who were members at this time. Even though this was a small sample size some of the findings were interesting. Some points to note:
 - Overall, 69.1% (2013 - 64.2%) of the Parents/ Girls are satisfied with Girl Guides, with an average rating of 7.9 out of 10.

- 73.4% (2013 - 69.0%) are likely to recommend Girl Guides to another person.
- The Girl Guides website has a low level of visitation from Parents/Girls, with only 35.1% (2013 - 27.9%) indicating they visit the site at least once a month, and 62.5% (2013 - 66.4%) visiting less than once a month.
- When testing different ways to communicate to Parents/Girls, an SMS/Txt message service rated well, with 65.6% (2013 - 61.1%) likely to use. Other methods that received average levels of interest included a smartphone application 48.4% (2013 - 38.5%) likely to use) and a tablet application 37.1% (2013 - 31.9%) likely to use.

- The important elements of being a Girl Guide included
 - Building self-confidence 92.6% (2013 - 92.0%);
 - To learn different and practical skills 91.8% - (this replaces the 2013 element of personal development 88.1%); and
 - To have some independence from family but in a secure and supportive environment 90.6% (2013 - 87.6%).

This survey provides us with an understanding of how Guiding is perceived by parents and identifies areas where we can improve our programs and support.

03. PEOPLE

We will support our people at all times to provide an experience that is a valuable opportunity for girls, is personally rewarding and is community focused.

Our people are the most vital and valuable part of our operation. Without the dedication, loyalty and support of our volunteers the organisation could not exist.

Together staff, supporters and friends and volunteers make the organisation great.

We will continue to build on the engagement and inclusion of our people and develop strong leaders at all levels, create clarity and understanding of the organisation and its vision and create an environment that is supportive and inclusive.



'I strive to be able to empower the girls in my unit and around the state to believe that they can make a difference in this world no matter how small.'

**Alice Csabi,
Maroondah District**

HIGHLIGHTS FOR 2014

LEADERS/VOLUNTEERS

As always 2014 was a busy year for Learning & Development. The Volunteer Trainers criss-crossed the state to run many trainings for not only our new members but also existing members who benefited from on-going trainings.

The Australian Learning & Qualification Program (ALQP) continued to be rolled out and as there were many updates and tweaks along the way the State Learning & Development Team certainly had a challenge to be across it all! Supported by the staff at JPC; their dedication and commitment is to be congratulated as Learning & Development underpins much of Guiding.

A lot of work has been done to implement the new national ALQP which provides a new learning path to the Unit Leadership, Outdoors, Management and Trainer Qualifications. The former Australian Adult Leadership Program approach to leadership training was developed over 15 years ago and comprehensive research involving all adult members indicated a new approach was needed to make it easier both to qualify new Leaders and Managers and to foster further learning for experienced members.

In 2014; 60 new Adult members joined GGV with 108 joining as Associates. A total of 40 new Leaders across Victoria qualified in 2014 with many more beginning their leadership journey which is a fantastic result taking into consideration the significant changes not only for the trainees but also for all of the volunteers who support them. Now that the new qualification framework has been implemented, 2015's focus will be on strengthening our Volunteer Managers, Co-ordinators and Trainers to continue the vital work of enriching all members' experiences in Guiding.



'I am looking forward to my future in this organisation and to see how I can make a difference to the lives of girls as well as continuing to develop and progress on my own journey.'

Melissa Reoch,
Whitehorse District

STAFF

There are 12 office staff (a full-time equivalent of 8.7 people) who support Guiding. It is important that these staff are able to handle the demands placed on them as efficiently and effectively as possible. Some functions have been outsourced such as design and marketing support and those that are undertaken internally need to be done in ways that be assist those needing assistance and those who provide the assistance. Processes continue to be evaluated and improved – a continuous improvement cycle – is utilised to support the staff and our stakeholders.

With the proposed sale of Iluka we farewelled Michael Snelson and his mother Angela Snelson at the end of 2014. (Angela and her husband Howard had been involved with the campsite as caretakers and then as the managers since 2004). They have been passionate supporters of Iluka and their contribution will be remembered.

The Campsite Managers at Britannia Park, Brenda and Bryan Price retired at the end of 2014. Brenda has been a member of staff with Girl Guides for almost 15 years. They took over the management of the campsite in February 2010 and have done a wonderful job during this time. BRAVO Brenda for your extraordinary efforts over 15 years!

SATISFACTION SURVEY INTRODUCED FOR VOLUNTEERS

In November 2013 a satisfaction survey for volunteers was introduced. This survey was conducted using an external organisation and was conducted online, with the respondent self-completing the survey by following the on-screen instructions. A total of 257 (2013 – 210) surveys were completed and this represents approximately 16% (2013 - 13%) of all volunteers at this time.

Some points to note:

- Overall, 48.2% (2013 - 41.9%) of the Volunteers/Leaders are satisfied with Girl Guides, with an average rating of 7.0 out of 10.
- 80.2% (2013 - 82.9%) are likely to recommend Girl Guides to another person.
- The Girl Guides website has a strong level of visitation from Volunteers/Leaders, with 84.5% (2013 - 83.7%) indicating they visit the site at least once a month, and 15.1% (2013 - 15.3%) visiting less than once a month.
- 64.6% (2013 - 62.3%) of Volunteers/Leaders use social media at least once a week, with 23% (2013 - 25.2%) never using social media.
- 47.8% (2013 - 46.2%) of respondents are likely to look for and follow Girl Guides on social media.

- 73.5% (2013 - 72.4%) feel supported in running a Guide Unit.
- The Volunteers/Leaders are neither satisfied nor dissatisfied with the programs and resources, with the quality of program offered scoring a 6.7 out of 10 (2013 - 6.7 out of 10), the range of programs scoring 6.6 out of 10 (2013 - 6.4 out of 10), the quality of resources scoring 6.9 out of 10 (2013 - 6.3 out of 10) and the number of resources scoring 6.5 out of 10 (2013 - 6.1 out of 10).
- 84.8% (2013 - 88.1%) intend to continue as a Leader/Volunteer in 2015.
- The important elements of being a Girl Guide Volunteer included
 - Becoming a well-rounded person 73.5% (2013 - 69.5%),
 - To develop leadership skills 72.8% (2013 - 66.2%) and
 - To be active 70.4% (replacing in 2013 to participate in something that is especially designed for girls 72.4%).

This survey provides an understanding of how Guiding is perceived and identifies areas where we can improve to support our volunteers.



04. FINANCIAL SUSTAINABILITY

We will ensure the long-term financial sustainability of all of our operations to be able to maintain and improve the value of our assets and make meaningful and measureable investment in girls and young women.

It is crucial that Girl Guides Victoria builds on its present financial position.

Financial sustainability provides security and the ability to continue to provide quality programs and opportunities for girls and young women throughout their communities throughout Victoria.

We will achieve financial sustainability through developing new initiatives to utilise our facilities.

We will also keep an open mind to the expansion of what we can provide to support girls and young women regardless of whether they are members of Girl Guides Victoria.



HIGHLIGHTS FOR 2014

REVIEW OF STATE CAMPSITES

In 2014 a sub-committee of the Executive Committee was established to review the operations of State Campsites - Britannia Park and Iluka. The outcome of the review was to sell the Iluka Campsite and to investigate the sale of the Britannia Park site and this decision was announced to the members at the State Council meeting held in October. The process to sell Iluka commenced in late 2014.

to review the asset holdings of GGV and it supports the development of new opportunities to deliver Guiding and generate new revenue streams.

In 2015 a new approach to the payment of membership fees will be introduced – term based fee payments. This is a departure from paying an annual membership fee. Many parents today pay for their children to undertake other activities on a term basis and Girl Guides Victoria believes that this approach is in line with parents' expectations.

FINANCIAL MANAGEMENT

In November the Executive Committee endorsed the five year financial plan aimed to strengthen the operations of Girl Guides Victoria. The plan incorporates the sale of Iluka, a review of costs, the push to automate and streamline operations using technology, a need

The development of the database to automate and improve access to information by Leaders and volunteers is essential to improving the delivery of Guiding to girls. In addition streamlined processes that assist Leaders to take girls camping as well as easy to use online event registration for parents will enable more girls to enjoy the many activities that Guiding provides.



05. EVOLVING ORGANISATION

We will create a dynamic and flexible organisational structure to provide girls and volunteers with the highest level of service to provide an organisation which has a community focus with a global outlook.

In order to remain relevant we must continue to evolve as an organisation. Girl Guides Victoria will regularly review and evaluate what it does and implement changes where necessary to maintain its prominence within the community.

The structure will reflect our ability to adapt and support girls in their communities as they strive to meet the challenges of an ever changing world.



HIGHLIGHTS FOR 2014

ENGAGING WITH TECHNOLOGY

Utilising technology is fundamental to growing Guiding. Technology is a tool that is used to support the values and beliefs of Guiding – it does not replace them. Girls (and their parents) have been brought up using technology and this medium must be developed so that girls can connect, and maintain that connection, and gain the opportunities that Guiding can provide.

Girl Guides Victoria continues to develop its social media platform iGGi and in mainstream social media through facebook and twitter.

Through Girl Guides Australia there continues to be developed a communication approach

focused not only on members but also on other organisations to ensure that Guiding is involved in social commentary and to raise Guiding's profile by commenting on matters that have an impact on girls and young women and on volunteering.

The website underwent a significant redesign to simplify the information available and improve the user experience. Girl Guides Victoria received a generous donation to assist us in this undertaking and we are extremely grateful for this support. The new website was rolled-out in July.

BUSINESS PARTNERS AND SUPPORTERS

In 2014 Girl Guides Victoria spent considerable time talking with Telstra about what support and ideas they can provide to assist us in the area of technology and business development. This relationship has provided opportunities to explore a variety of possibilities.

The discussions will continue so that we can explore how best to harness Telstra's expertise to support Guiding move forward.

We were fortunate in 2014 to receive support from an individual donor and the Shine On Foundation to support us to develop and evolve in the area of technology.

One of the technology projects undertaken was the installation of teleconferencing equipment so that we can link with people around the State in a face-to-face environment. The funding support is enabling us to ensure we get the best use from this equipment – the development of training videos and media grabs is the next step. Without funding support we would not be able to continue to push the boundaries and develop in this area.

Our Business partners and supporters are Telstra, The Shine On Foundation, City of Melbourne, Bendigo Bank and Community Sector Banking. Thank you for your ongoing and generous support.



STATE PERSONNEL FOR 2014

DEPARTMENT MANAGERS

International
Jo Wade

Olave
Jennifer Rowan

Outdoors
Barb Grove (from October 2014)

Program
Penny Ferris

Learning & Development
Narelle Allison (until May 2014)

Learning & Development
Louisa Watts (from November 2014)

Risk Management
Barb Grove

REGION MANAGERS

Barwon South Western
Lorraine Otway

Eastern
Jill Livingston

Gippsland
Sue Viney

Grampians
Erica Ferguson

Hume
Jan Vonarx

Loddon-Mallee
Raywin Jamieson

North-West
Claire Bickell

Southern
Sarah Stebbins (until June 2014)

Southern
Vacant (from July 2014)

STAFF

Chief Executive Officer
Wendy Lewis

Property Officer
Lili Chang (until November 2014)

Receptionist
Jersey Higgins (until May 2014)

Receptionist
Catherine Anderson (from July 2014)

Senior Finance Officer
Denise Lipiarski

Administration Support Officer
Anna Maltezos (until May 2014)

Administration Support Officer
Jersey Higgins (from June 2014)

Retail Manager
Sheila Meikle

Database Officer
Kerrie Morton

Volunteer Coordinator
Jane Pennington

Education & Development Officer
Liz Paolacci

Retail Assistant
Helen Sully

Community Development Officer
Erin Wicking

CAMPSITE MANAGERS

Britannia Park
Brenda Price & Bryan Price
(until December 2014)

Iluka
Michael Snelson & Angela Snelson (until
December 2014)

AWARDS

2014 GOOD SERVICE AWARDS



BORONIA AWARD

For good service to Guiding in a local area.

Barbara Anderson, North West Region

Ruth Christy, Gippsland Region

Christine Croft, North West Region

Bronwen Elliott, Barwon South Western Region

Dianna Malloy, Gippsland Region

Robyn Smith, Gippsland Region



BANKSIA AWARD

For good service to Guiding for more than is usually expected for the qualification or appointment held.

Pam Alexander, Hume Region

Gayle Chippindall, Gippsland Region

Lyn Ford, Hume Region

Thelma O'Keefe, Loddon Mallee Region

Gresley Wakelin-King, North West Region



WATTLE AWARD

For unusually good service to Guiding for more than is usually expected for the qualification or appointment held.

Julie Anderson, Eastern Region

BAR TO THE WATTLE AWARD

For additional unusually good service to Guiding for more than is usually expected for the qualification or appointment held.

Roxanne Purvis, Gippsland Region

Margaret Smith, Trefoil Guild



EMU AWARD

For additional excellent service to Guiding in various appointments or areas at State or national level.

Narelle Allison, Eastern Region

Marjorie Earl, Hume Region

Jill Livingston, Eastern Region

Susan White, North West Region

BAR TO THE EMU AWARD

Jill Anjou, Eastern Region

QUEENS GUIDE & OLAVE BADEN-POWELL AWARDS



2014 QUEENS GUIDE AWARDS

Shay Ambry, Grampians Region

Natalie Axford, Gippsland Region

Elizabeth Butler, Gippsland Region

Sarah Forster, Gippsland Region

Bianca Gerrard, Grampians Region

Sarah Grace, Barwon South Western

Clare Grigg, Gippsland Region

Caitlyn Harwood, Eastern Region

Louise Hobbs, Grampians Region

Monique Le Mottee, North West Region

Sara Mc Innes, North West Region

Hayley Mildenhall, Gippsland Region

Jessica Payne, Loddon Mallee

Emily Ross, Hume Region

Alannah Williams, Grampians Region

Hannah Williamson, Gippsland Region

OLAVE BADEN-POWELL AWARD

Nelli Mair, Eastern Region



FINANCIAL STATEMENTS

The background of the page is a solid light orange color. Overlaid on this are several large, flowing, wavy shapes in a slightly darker shade of orange and a very light peach color. These shapes originate from the left side and curve towards the right, creating a sense of movement and depth. The overall aesthetic is clean, modern, and professional.

Girl Guides Association of Victoria

Statement of Financial Position as at 31 December 2014

	Notes	2014 \$	2013 \$
ASSETS			
Surplus/(Loss) for the year			
Cash and cash equivalents	3	70,455	662,915
Trade and other receivables	4	149,649	73,300
Inventories	5	194,826	239,144
Financial Assets	6	4,178,954	4,287,693
Surplus/(Loss) for the year	7	48,137	21,206
Asset held for Sale	8(c)	1,542,891	50,000
Total current assets		6,184,912	5,334,258
Surplus/(Loss) for the year			
Trade and other receivables	4	29,720	7,000
Property, plant and equipment	8 (b)	11,240,414	12,845,485
Intangibles	9	73,052	130,522
Total non-current assets		11,343,186	12,983,007
Total assets		17,528,098	18,317,265
LIABILITIES			
Current liabilities			
Trade and other Payables	10	196,074	246,073
Provisions	11	89,711	109,930
Total current liabilities		285,785	356,003
Non Current liabilities			
Provisions	11	1,826	28,104
Total Non Current liabilities		1,826	28,104
Total liabilities		287,611	384,107
Net assets		17,240,487	17,933,158
Accumulated Funds			
Reserve Funds	12	3,259,013	3,248,167
Asset Revaluation Reserve	13	2,401,201	2,415,361
Retained Earnings	14	11,580,273	12,269,630
Total equity		17,240,487	17,933,158

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Girl Guides Association of Victoria

Statement of Comprehensive Income for the year ended 31 December 2014

	Notes	2014 \$	2013 \$
Sales revenue			
Shop sales		280,345	329,939
Biscuit sales		91,836	86,324
		<u>372,181</u>	<u>416,262</u>
Cost of Sales		<u>(273,082)</u>	<u>(254,344)</u>
Gross Profit		<u>99,099</u>	<u>161,918</u>
Other operating revenue			
Membership subscriptions		740,757	701,791
Property income		191,888	217,259
Program, event, activity and training fee		137,083	207,860
Dividends & Interest		273,233	249,170
Donations and grants		469,587	313,842
Profit on Sale of Asset		-	350,000
Other		105,069	101,458
		<u>1,917,597</u>	<u>2,141,380</u>
Revenue from ordinary activities		<u>2,016,696</u>	<u>2,303,299</u>
Administration expenses		1,184,127	1,359,243
Property expenses		414,622	365,769
Employment expenses		881,639	933,545
Depreciation & amortization	15	195,111	174,633
Realised/Unrealised (gain) / loss on investment portfolio		14,336	(674,293)
		<u>2,689,835</u>	<u>2,158,897</u>
Total expenses from ordinary activities		<u>2,689,835</u>	<u>2,158,897</u>
Net surplus/(loss) before income tax		<u>(673,139)</u>	<u>144,402</u>
Other Comprehensive Income			
Revaluation of Land & Buildings	8 (b)	(14,160)	-
Total Comprehensive income/(loss)		<u><u>(687,299)</u></u>	<u><u>144,402</u></u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Girl Guides Association of Victoria

Statement of Cash Flows for the year ended 31 December 2014

	Notes	Inflows/ (outflows) 2014 \$	Inflows/ (outflows) 2013 \$
Cash flows from Operating activities			
Receipts from members and fundraising activities		1,538,255	1,899,358
Payments to suppliers, employees and fund raising activities		(2,448,847)	(2,824,662)
Dividends & Interest received		273,233	249,170
		<u> </u>	<u> </u>
Net cash flows provided by (used in) operating activities	16	<u>(637,359)</u>	<u>(676,134)</u>
Cash flows from Investing activities			
Payments for property, plant and equipment		(39,622)	(333,750)
Net proceeds/(payments) from investment portfolio		89,893	413,539
Proceeds from Sale of Asset		-	1,050,000
Net Proceeds into Reserves - donations and disbursements		(5,372)	(34,566)
		<u> </u>	<u> </u>
Net cash flows provided by (used in) investing activities		<u>44,899</u>	<u>1,095,223</u>
Net increase/(decrease) in cash and cash equivalents		(592,460)	419,089
Cash and cash equivalents at beginning of the financial year		662,915	243,826
		<u> </u>	<u> </u>
Cash and cash equivalents at the end of the financial year	3	<u><u>70,455</u></u>	<u><u>662,915</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes.

Girl Guides Association of Victoria
Statement of Changes in Equity for the year ended 31 December 2014

	Retained Earnings \$	Asset Revaluation Reserve \$	Restricted Funds \$	Total Equity \$
Balance at 1 January 2012	11,076,519	2,415,361	3,279,850	16,771,730
Surplus/(Loss) for the year	1,081,466	-	-	1,081,466
Amounts transferred to/(from) reserves	(14,714)	-	14,714	-
Amounts paid out from Restricted Funds	-	-	(29,874)	(29,874)
Balance at 31 December 2012	12,143,271	2,415,361	3,264,690	17,823,322
Surplus/(Loss) for the year	144,402	-	-	144,402
Amounts transferred to/(from) reserves	(18,043)	-	18,043	-
Amounts paid out from Restricted Funds	-	-	(34,566)	(34,566)
Balance at 31 December 2013	12,269,630	2,415,361	3,248,167	17,933,158
Surplus/(Loss) for the year	(673,139)	-	-	(673,139)
Amounts transferred to/(from) reserves	(16,218)	(14,160)	10,846	(14,160)
Amounts paid out from Restricted Funds				(5,372)
Balance at 31 December 2014	11,580,273	2,401,201	3,259,013	17,240,487

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 1 Association Information

The financial report of the Girl Guides Association of Victoria for the year ended 31 December 2014 was authorised for issue in accordance with a resolution of the Executive Committee on 23 April 2015.

Note 2 Statement of significant accounting policies

(a) Basis of Preparation

These financial statements are special purpose financial statements prepared in order to satisfy the financial statement preparation requirements in accordance with the *Girl Guides Association Act, 1952* and the *Australian Charities and Not-for-profits Commission Act 2012* ("ACNC Act"). The Executive Committee has determined that the Association is not a reporting entity because, in the opinion of the Executive Committee, there are unlikely to exist users of the financial statements who are dependent on general purpose financial reports.

The financial statements are the statements for the entity Girl Guides Association of Victoria as an individual entity.

The financial statements have been prepared in accordance with the following:

- the requirements of the *Girl Guides Association Act, 1952* and the *ACNC Act 2012*;
- the measurement and recognition requirements specified by Australian Accounting Standards ("AAS"), Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board ("AASB"); and
- the disclosure requirements of the following AAS:
AASB 101: Presentation of Financial Statements
AASB 107: Statement of Cash Flows
AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors
AASB 110: Events after the Reporting Period
AASB 1054: Australian Additional Disclosures

Compliance with IFRS

As the financial statements are special purpose financial statements, the Executive Committee is unable to make an explicit statement of compliance with IFRS.

Accruals basis and historical cost convention

These financial statements have been prepared on an accruals basis and is under the historical cost convention, unless otherwise stated in these financial statements. Cost is based on the fair values of the consideration given in exchange for assets.

Functional and presentation currency

Items included in the financial statements of the Association are measured using the currency of the primary economic environment in which the Association operates ("the functional currency"). The financial statements are presented in Australian dollars, which is the Association's functional and presentation currency.

Significant accounting policies

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial statements. The accounting policies have been consistently applied, with previous period unless stated otherwise.

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 2 Statement of significant accounting policies (Contd.)

(b) Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(c) Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through Statement of Comprehensive Income.

(d) Revenue

Revenues are recognised at fair value of the consideration received net of the amounts of goods and services tax.

Sale of goods - Revenue is recognised when the significant risk and rewards of ownership of the goods have passed to the buyer and can be measured reliably. Risk and rewards are considered passed to the buyer at the time of delivery of the goods to the customer.

Interest - Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Membership subscriptions - Income is recognised upon receipt of funds from members.

Programs, events, activity and training fees - Revenue is recognised upon commencement of the program.

Receipts received prior to commencement of the program are recognised as unearned income in the Statement of Financial Position.

Property income - Revenue is recognised upon occupation of campsites.

Sale of non-current assets - The gain or loss is calculated as the difference between the carrying amount of the asset at the time of disposal and the net proceeds on disposal.

Dividends - Revenue is recognised when the right to receive a dividend has been established.

Bequests - Revenue is recognised upon receipt of funds when control is obtained.

Grant Income - Grant Income is recognised when the entity obtains control over the funds, which is usually at the time of receipt. If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax (GST).

(e) Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

(f) Trade and other receivables

Trade receivables which generally have 30-60 day terms, are recognised and carried at original income amount less an allowance for any uncollectible amounts. Collectability of trade debtors is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the Association will not be able to collect the debt.

(g) Inventories

Inventories are valued at the lower of cost and net realisable value. Costs are calculated on a weighted average basis.

(h) Borrowing Costs

Borrowing costs are recognised as an expense when incurred.

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(i) Property, plant and equipment

Property, plant and equipment does not include halls and properties held jointly by Guides and Scouts.

The carrying amounts of all non-current assets have been reviewed and, where appropriate, relevant assets have been written down to their recoverable amount (based on future use and disposal as appropriate).

Plant and equipment is stated at cost less accumulated depreciation and impairment losses.

Land and buildings are measured at fair value less accumulated depreciation.

Impairment

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the Statement of Comprehensive Income.

Depreciation

Items of property, plant and equipment are depreciated using the straight line method over their estimated useful lives commencing from the time the asset is held ready for use. Freehold buildings used in the production of income and which are to be retained are depreciated at rates which vary with the circumstances. Depreciation rates and methods are reviewed annually for appropriateness.

The depreciation rates used for each class of asset are as follows:

	2014	2013
Freehold buildings and improvements	2.5%	2.5%
Guide-Scout Sailing Centre	2.5%	2.5%
Campsite buildings and improvements	2.5% - 10%	2.5% - 10%
Plant, motor vehicles, furniture and equipment	10.0 - 50.0%	10.0 - 50.0%
Software	40%	40%

Revaluations

Following initial recognition at cost, land and buildings are carried at a revalued amount which is the fair value at the date of the revaluation less any subsequent accumulated depreciation on buildings and impairment losses.

Fair value is determined by reference to market-based evidence, which is the amount for which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date.

Any revaluation surplus is credited to the asset revaluation reserve included in the equity section of the Statement of Financial Position unless it reverses a revaluation decrease of the same asset class previously recognised in the Statement of Comprehensive Income.

Any revaluation deficit is recognised in the Statement of Comprehensive Income unless it directly offsets a previous surplus of the same asset class in the asset revaluation reserve.

In addition, any accumulated depreciation as at revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

Independent valuations are performed with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at reporting date.

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

Software

Software is recorded at cost. It has a finite life and is carried at cost less accumulated amortisation and any impairment losses. Software has an estimated useful life of between 1 to 3 years. It is assessed annually for impairment.

Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the Statement of Comprehensive Income in the year the item is derecognised.

(j) Trade and other payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Association prior to end of the financial year that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(k) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(l) Income tax

The Girl Guides Association of Victoria (Girl Guides Victoria) is an exempt body pursuant to Sub-division 50-B of the *Income Tax Assessment Act 1997*.

(m) Restricted bequest reserves

Restricted bequests comprise an accumulation of specific donations received over a period of time. They are recognised as revenue initially with a subsequent transfer to reserves. These funds are invested on behalf of the Association in short term deposits, at call accounts or ordinary shares and the returns generated are available for use in specified operations.

(n) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the statement of cash flows on a gross basis and the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)**(o) Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

(p) New Accounting Standards and Interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 2014 reporting period. The Association's assessment of the impact of those new standards and interpretations that are applicable to the Association is set out below:

Amendment	Summary	Impact	Application date of standard	Application date for Association *
AASB 9 Financial instruments, AASB 2009-11 Amendments to Australian Accounting Standards from AASB 9	Introduces new requirements for classifying and measuring financial assets.	No impact	1-Jan-15	1-Jan-15

The Association does not anticipate early adoption of any of the above reporting requirements and does not expect these requirements to have any material effect on the Association's financial statements.

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 3 Cash and cash equivalents

	2014 \$	2013 \$
Cash at bank and on hand	70,455	151,795
Short term deposits	-	511,120
	<u>70,455</u>	<u>662,915</u>

Note 4 Trade and other receivables

Current

Trade debtors	2,848	3,990
Other receivables	146,801	69,310
	<u>149,649</u>	<u>73,300</u>

Non-current

Building pool advances	29,720	7,000
	<u>29,720</u>	<u>7,000</u>

Note 5 Inventories

Current

Finished goods at cost	194,826	239,144
	<u>194,826</u>	<u>239,144</u>

Note 6 Financial Assets

Current

Listed shares at fair value	4,118,454	4,227,193
Bond	60,500	60,500
	<u>4,178,954</u>	<u>4,287,693</u>

Note 7 Other assets

Current

Prepaid expenses	48,137	21,206
	<u>48,137</u>	<u>21,206</u>

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 8(a) Property, plant & equipment

	2014 \$	2013 \$
Land at independent valuation	<u>9,492,932</u> <u>9,492,932</u>	<u>10,999,983</u> <u>10,999,983</u>
Guide Centre Building Improvements at cost	159,572	159,572
less accumulated depreciation	<u>(34,298)</u>	<u>(27,156)</u>
	<u>125,274</u>	<u>132,416</u>
Guide Scout Sailing Centre at cost	64,812	64,812
less accumulated depreciation	<u>(56,711)</u>	<u>(55,090)</u>
	<u>8,101</u>	<u>9,722</u>
Campsites buildings & improvements at valuation	1,705,239	1,705,238
less accumulated depreciation	<u>(190,833)</u>	<u>(134,494)</u>
	<u>1,514,406</u>	<u>1,570,744</u>
Plant, furniture & equipment at cost	899,620	891,947
less accumulated depreciation	<u>(814,402)</u>	<u>(777,286)</u>
	<u>85,218</u>	<u>114,661</u>
Motor vehicles at cost	104,513	104,514
less accumulated depreciation	<u>(90,030)</u>	<u>(86,553)</u>
	<u>14,483</u>	<u>17,959</u>
Total Property, Plant & Equipment	<u>11,240,414</u>	<u>12,845,485</u>

Note 8(b) Valuation of land and Campsite Buildings

The value of the Guide Hall in Allansford has been revalued downwards by \$14,160 to reflect its estimated market value as at the end of 2014.

Land for Halls owned jointly by Guides and Scouts has not been recorded in the financial statements as the fair value of the Association's share cannot be measured reliably.

The Association owns a number of buildings where land is owned by a Council or other Government Authority. The value of these buildings are not recorded in the financial statements because it is deemed that the buildings have no commercial saleable value.

Note 8(c) Asset Held for Sale

The Guide property Iluka at Shoreham and the Guide Hall in Allansford are held for sale at the end of 2014 at a value of \$1,397,051 and \$145,840 respectively.

The Guide Hall in Donald was held for sale at a value of \$50,000 at the end of 2013, but because it has not yet sold, it has been transferred back to the Land account.

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

Note 8(d) Movements in carrying amounts

	Surplus/(Loss) for the Land \$	Guide Centre buildings & improvements \$	Guide Scout Sailing Centre \$	Campsites buildings & improvements \$	Plant, furniture & equipment \$	Motor vehicles \$	TOTAL \$
Opening balance at 1 January 2014							
net of accumulated depreciation	10,999,983	132,416	9,722	1,570,744	114,661	17,959	12,845,485
Additions			-		7,672		7,672
Net movement to Assets held for Sale	(1,507,051)						(1,507,051)
Depreciation charge for the year	-	(7,142)	(1,620)	(56,339)	(37,114)	(3,476)	(105,691)
Closing balance at 31 December 2014 net of accumulated depreciation	9,492,932	125,274	8,101	1,514,406	85,218	14,483	11,240,414
Balance 31 December 2014 Cost or fair value	9,492,932	159,572	64,812	1,705,239	899,620	104,513	12,426,688
Accumulated depreciation and impairment	-	(34,298)	(56,711)	(190,833)	(814,402)	(90,030)	(1,186,274)
Carrying amount at end of year	9,492,932	125,274	8,101	1,514,406	85,218	14,483	11,240,414

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

	2014 \$	2013 \$
Note 9 Intangible Assets		
Software at cost	404,479	372,529
less accumulated depreciation	<u>(331,427)</u>	<u>(242,007)</u>
	<u>73,052</u>	<u>130,522</u>
Note 10 Trade and other Payables		
Current		
Trade creditors	99,191	174,930
Other creditors and deposits held	70,677	6,118
Restricted grants, donations and revenue received in advance	26,206	65,025
	<u>196,074</u>	<u>246,073</u>
Note 11 Provisions		
Current		
Employee benefits	89,711	109,930
	<u>89,711</u>	<u>109,930</u>
Non Current		
Employee benefits	1,826	28,104
	<u>1,826</u>	<u>28,104</u>

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

	2014 \$	2013 \$
Note 12 Reserve Funds		
Details of movements		
Opening balance	3,248,167	3,264,690
add: net transfers from Retained Earnings	10,846	(16,523)
	<hr/>	<hr/>
Closing balance	3,259,013	3,248,167
	<hr/>	<hr/>
Closing balance comprise:		
Amy Bush Memorial Fund	15,224	15,224
Blackburn Fund	81,964	80,094
Britannia Park Campsite	35,637	26,480
C Caple Fund	5,407	5,207
Charlotte Renshaw-Jones	5,000	5,000
Corks - Region Profit Share	6,700	7,000
Denise Hargreaves	193,354	193,754
Development Account	24,894	24,894
Disaster Fund	56,887	56,007
Doris Trippett Bequest	38,892	38,892
Dorothy Renard Fund	1,430	1,430
Future Fund	456,951	459,296
Gwen Mann Bequest	7,630	5,227
Guiding Light Fund	10,503	10,503
Iluka Campsite	3,911	3,911
Laura Gregory Fund	2,022,076	2,022,076
Margaret Shaw Fund	155,456	155,401
Otway Region Camping Fund	34,715	34,715
Archives	1,314	1,314
TC Lothian Fund	89,251	90,026
Thank you Fund	5,595	5,595
Training Fund	3,324	3,324
100 Club	2,900	2,800
	<hr/>	<hr/>
	3,259,013	3,248,167

Description of Funds

Amy Bush Memorial Fund	Funds to support the training of adult leaders
Blackburn Fund	Funds to assist girls to pay membership subscriptions
Britannia Park Campsite	Funds to assist in the upkeep of the Britannia Park site
C Caple Fund	Funds to support training
Charlotte Renshaw-Jones	Funds to support disadvantaged girls
Corks - Region Profit Share	Funds from Cork Recycling to assist regions
Denise Hargreaves	Funds to assist Guides in the 14+ age group
Development Account	Funds to assist Regions in opening new units
Disaster Fund	Funds to support members affected by natural disasters
Dorothy Renard Fund	Funds to support Guiding in general
Doris Trippett Bequest	Funds to support the training of adult leaders
Future Fund	Funds to develop Guiding in Victoria
Gwen Mann Bequest	Funds to support Guiding in general
Guiding Light Fund	Funds to support Girls to make a difference in their communities
Iluka Campsite	Funds to assist in the upkeep of the Iluka Campsite
Laura Gregory Fund	Funds to support Guiding in general
Margaret Shaw Fund	Funds to assist members travelling interstate/overseas
Otway Region Camping Fund	Funds to assist the girls in the Otway Region
Restricted Grant	Funds to assist Archives
TC Lothian Fund	Funds to assist in national and international travel
Thank you Fund	Funds to assist members travelling overseas
Training Fund	Funds to assist in the training of Leaders

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

	2014 \$	2013 \$
Note 13 Asset revaluation reserve		
Opening balance	2,415,361	2,415,361
Devaluation movement	(14,160)	-
Closing balance	<u>2,401,201</u>	<u>2,415,361</u>
Note 14 Retained Earnings		
Details of movements		
Balance at the beginning	12,269,630	12,143,271
Surplus/(Loss) for the year	(673,139)	144,402
Aggregate of amounts transferred to reserve funds	(16,218)	(18,043)
Balance at the end of the year	<u>11,580,273</u>	<u>12,269,630</u>
Note 15 Revenue and Expenses		
Depreciation		
- York Street building improvements	(7,142)	(6,934)
- Guide-Scout Sailing centre	(1,620)	(1,620)
- Campsites buildings and improvements	(56,339)	(50,936)
- Plant, motor vehicles, furniture and equipment	(40,590)	(38,798)
- Computer software	<u>(89,420)</u>	<u>(76,345)</u>
	(195,111)	(174,633)
Auditors' remuneration		
- Auditing the financial statements	<u>(18,641)</u>	<u>(21,650)</u>

Girl Guides Association of Victoria

31 December 2014

Notes to the financial statements

	2014 \$	2013 \$
Note 16 Cash Flow Information		
Reconciliation of cash flow from operations with comprehensive income/(loss)		
Comprehensive Income/(Loss)	(687,299)	144,402
Non cash flows in income/(loss)		
- Depreciation and amortisation	195,111	174,633
- Property valuations		
- Unrealised (gains)/losses on investments	14,336	(674,293)
- Realised gain on property sale		(350,000)
- Movements in provisions	(46,497)	(9,152)
- Revaluation of land & buildings	14,160	-
Change in assets and liabilities		
- Trade and other debtors	(99,069)	(35,101)
- Pre-paid expenses	(26,931)	58,954
- Stock	44,318	(4,575)
- Trade and other payables	(45,488)	18,998
Net cash flows provided by/(used in) operating activities	<u>(637,359)</u>	<u>(676,134)</u>

Note 17 Commitments & Contingent liabilities

a) There are approximately 200 units with lease rentals of halls averaging \$150 pa with local community and government bodies with rental commitments for a period of up to 10 years.

b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements.

Minimum lease payments:	2014 \$	2013 \$
Not later than 12 months	159,304	150,707
Later than 12 months but not later than 4 years	258,458	702,106
	<u>417,762</u>	<u>852,813</u>

The property lease commitments are non-cancellable operating leases contracted for but not capitalised in the financial statements with a five-year term. No capital commitments exist in regards to the operating lease commitments at year end. Increase in lease commitments may occur in line with CPI.

Note 18 Association Details

The principal place of business of the association is:
 Girl Guides Association of Victoria
 129 York Street
 South Melbourne VIC 3205

Girl Guides Association of Victoria

31 December 2014

Executive Committee's Declaration

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

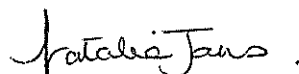
In the opinion of the Executive Committee the financial report as set out on pages 1 - 16 is in accordance with the *Girl Guides Association Act, 1952* and the *Australian Charities and Not-for-profits Commission Act 2012*:

1. Presents fairly of the financial position of Girl Guides Association of Victoria as at 31 December 2014 and its performance for the year ended on that date; and
2. At the date of this statement, there are reasonable grounds to believe that Girl Guides Association of Victoria will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Executive Committee, and is signed for and on behalf of the Executive Committee by:



Tess Davies - Governance Chair
Dated this 23rd day of April 2015



Natalie James - Honorary Treasurer



Accountants | Business and Financial Advisers

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GIRL GUIDES ASSOCIATION OF VICTORIA

We have audited the accompanying financial report, being a special purpose financial report, of Girl Guides Association of Victoria ("the Association") which comprises the statement of financial position as at 31 December 2014, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the executive committee's declaration.

Executive Committee's Responsibility for the Financial Report

The executive committee are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 2 (a) to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* ("ACNC Act") and is appropriate to meet the needs of members.

The executive committee's responsibility also includes such internal control as the committee determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

Our audit did not involve an analysis of the prudence of business decisions made by the members or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Accountants | Business and Financial Advisers

INDEPENDENT AUDITOR'S REPORT (continued)

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Auditor's Opinion

In our opinion, the financial report of Girl Guides Association of Victoria has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the association's financial position as at 31 December 2014 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 2 (a), and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*;

Basis of Accounting

Without modifying our opinion, we draw attention to Note 2 (a) to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the *ACNC Act*. As a result, the financial report may not be suitable for another purpose.

A handwritten signature in black ink that reads 'HLB Mann Judd'.

HLB Mann Judd
Chartered Accountants

A handwritten signature in black ink that reads 'Tim Fairclough'.

Tim Fairclough
Partner

23 April 2015
Melbourne



**AUDITOR'S INDEPENDENCE DECLARATION
TO THE EXECUTIVE COMMITTEE OF GIRL GUIDES ASSOCIATION OF VICTORIA**

I declare that to the best of my knowledge and belief, during the year ended 31 December 2014, there have been no contraventions of:

- a) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) any applicable code of professional conduct in relation to the audit.

HLB Mann Judd
HLB Mann Judd
Chartered Accountants

Tim Fairclough
Tim Fairclough
Partner

23 April 2015
Melbourne

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GIRL GUIDES
A U S T R A L I A

Our mission is to empower girls and
young women to grow
into confident, self-respecting,
responsible community members.

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